

NEGOTIATED INDIRECT COST RATE AGREEMENT

DATE

ORGANIZATION

NAME

ADDRESS

CITY, STATE ZIPCODE

The rates approved in this Agreement are for use on grants, contracts and other agreements with the Federal Government to which 2 Code of Federal Regulations (CFR) 200 applies, subject to the conditions in section II.A, below. The rate(s) were negotiated by the U.S. Agency for International Development in accordance with the authority contained in Appendix IV, Paragraph C.2(a) of the CFR.

Section I: NEGOTIATED INDIRECT COST RATES

TYPE	EFFECTIVE PERIOD		INDIRECT COST RATES		
	FROM	THROUGH	FRINGE (a)	OVERHEAD (b)	G&A (c)
Final	01-01-15	12-31-15	xx.xx%	xx.xx%	xx.xx%
Provisional	01-01-16	Until Amended	xx.xx%	xx.xx%	xx.xx%

Base of Application

- (a) Total direct and indirect labor dollars
- (b) Total direct labor and associated fringe
- (c) Total costs excluding equipment, capital expenditures, participant support costs and the portion of each sub-award in excess of \$25,000 (regardless of the period of performance of the sub-awards under the award).

SECTION II: GENERAL

- A. LIMITATIONS: Use of the rate(s) contained in this Agreement is subject to all statutory or administrative limitations and is applicable to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rate(s) agreed to herein is predicated upon the following conditions:
1. That no costs other than those incurred by the grantee or allocated to the grantee via an approved central service cost allocation plan were included in its indirect cost rate proposal and that such incurred costs are legal obligations of the grantee and allowable under the governing cost principles,
 2. That the information provided by the grantee which was used as a basis for acceptance of the rate(s) to herein is not subsequently found to be materially inaccurate,
 3. That the same costs that have been treated as indirect costs have not been claimed as direct costs, and
 4. That similar types of costs have been accorded consistent treatment.
- B. ACCOUNTING CHANGES: The grantee is required to provide written notification to the indirect cost negotiator prior to implementing any changes which could affect the applicability of the approved rates. Any changes in accounting practice to include changes in the method of charging a particular type of cost as direct or indirect and changes in the indirect cost allocation base or allocation methodology require the prior approval of the Office of Overhead, Special Cost and Closeout (OCC). Failure to obtain such prior written approval may result in cost disallowance.
- C. NOTIFICATION TO FEDERAL AGENCIES: A copy of this document is to be provided by this organization to other Federal funding sources as a means of notifying them of the Agreement contained herein.
- D. PROVISIONAL-FINAL RATES: The grantee must submit a proposal to establish a final indirect cost rate within nine months after its fiscal year end. Billings and charges to Federal awards must be adjusted if the final rate varies from the provisional rate. If the final rate is greater than the provisional rate and there are no funds available to cover the additional indirect costs, the organization may not recover all indirect costs. Conversely, if the final rate is less than the provisional rate, the organization will be required to pay back the difference to the funding agency.

E. SPECIAL REMARKS:

1. Indirect costs charged to Federal grants/contracts by means other than the rate(s) cited in the agreement should be adjusted to the applicable rate(s) cited herein which should be applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.
2. Grants/contracts providing for ceilings as to the indirect cost rate(s) or amount(s), which are indicated in Section I above, will be subject to the ceilings stipulated in the grant, contract or other agreement. The ceiling rate(s) or the rate(s) cited in this Agreement, whichever is lower, will be used to determine the maximum allowable indirect cost on the grant or contract agreement.
3. The rates hereby approved are subject to periodic review by the Government at any time their use is deemed improper or unreasonable. You are requested to advise the Government promptly of any circumstances, which could affect the applicability of the approved rates.
4. You are directed to promptly submit adjustment vouchers or final vouchers for all flexibly priced grants, contracts or other agreements. Audit adjustments should be clearly delineated so as to be readily identifiable for verification by this office. Care should be taken that amounts claimed do not exceed award limitations or indirect cost rate ceilings.

ACCEPTED: **Organization Name**

BY _____
Signature

Printed or Typed Name

Title _____

Date _____

James N. Davis
Agreement/Contracting Officer
Overhead, Special Cost and Closeout Branch
Cost, Audit and Support Division
Office of Acquisition and Assistance
U.S. Agency for International Development

FREQUENTLY ASKED QUESTIONS

General questions:

When does 2 CFR 200 become effective?

The Department of the Interior implemented 2 CFR 200 on December 26, 2014. The Administrative Requirements and Cost Principles apply to all new awards and amendments to add incremental funding on and after December 26, 2014. Applications submitted prior to but awarded after December 26, 2014 must conform to the new requirements.

What is the effective date for audit requirements?

The A-133 audit requirements have been incorporated into 2 CFR 200 in Subpart F. Subpart F applies to audits of fiscal years beginning on or after December 26, 2014.

What is the effective date for indirect cost rate development and negotiation?

Existing negotiated indirect cost rates will remain in place until they are re-negotiated. Federal agencies/non-Federal entities will use the Uniform Guidance to negotiate the new rate/generate rate proposals for recipient fiscal years starting on or after December 26, 2014. Non-Federal entities may begin to submit actual cost proposals based on the Uniform Guidance when they are due for fiscal years that begin on or after December 26, 2014.

How does the effective date impact subawards?

The requirements for a subaward flow down from the original Federal award. If the original award was made prior to December 26, 2014 and is never modified to add incremental funding after December 26, 2014, the original award terms and conditions will apply to all subawards issued under the award, regardless of their award date.

How do we propose indirect cost if we don't yet have a NICRA because this will be our first prime USG award?

An organization under this scenario should propose its indirect cost rate(s) and provide all supporting documentation, along with an explanation that no NICRA yet exists because this will be its first prime USG award.

These indirect cost rates will then be reviewed for propriety by M/OAA/OCC and the Contracting/Awarding officer will be advised of accepted rates after negotiation with the organization. If the organization subsequently wins the award a NICRA will then be issued. Conversely, if the organization is not successful in securing the award, no NICRA will be issued.

10 % De minimis indirect cost rate:

Is the 10 percent de minimis rate for new organizations which have never negotiated an IDC rate at 2 CFR 200, Subpart E, Section 200.414(f)?

Yes. Provision of the 10 percent de minimis indirect cost rate is conditioned on the non-Federal entity meeting the requirements specified at 2 CFR 200, Subpart E, Section 200.414 (f). These include limiting availability to organizations that have never received a negotiated indirect cost rate, except for those described in 2 CFR 200. Subpart F, Appendix VII, Section D.1.b., governmental department or agency unit that receives more than \$35 million in direct Federal funding must submit its indirect cost rate proposal.

Indirect cost rate extensions:

What is meant by the term “one-time”?

2 CFR 200, Subpart E, Section 200.414(g) of the Uniform Guidance states: “Any non-Federal entity that has a federally negotiated indirect cost rate may apply for a one-time extension of a current negotiated indirect cost rates for a period of up to four years.”

What is meant by the term “current negotiated indirect cost rates”?

A current negotiated indirect cost rate is the negotiated rate *in effect (i.e., not expired)* when the non-Federal entity requests a rate extension. Rate extension requests will only be considered once in a rate negotiation cycle.

For example, a non-Federal entity with a current negotiated rate for 7/1/15-6/30/16 requests an extension of that rate for 3 years, until 6/30/19. If approved by the cognizant agency for indirect costs, the non-Federal entity is required to submit a proposal and request a negotiation of an indirect cost rate for the period beginning 7/1/19.

Assuming these are predetermined rates effective until 6/30/23, the non-Federal entity could then request an extension of the current negotiated rate at the end of this approved period (6/30/23), prior to the submission of a proposal for negotiated rates in the next period. "Current negotiated rates" include only "predetermined" and "final" rates (not "provisional" or "fixed" rates).

Documentation required for establishing a NICRA:

What documentation is required as part of the provisional (based on budgetary costs) or final (based on incurred costs) indirect cost rate proposal?

The organization needs to provide a current rate calculation that shows detailed costs by cost element in both the base of application and pool of expenses, financial reports that support amounts in the rate calculation and ideally a cost policy statement that details the treatment of expenses, to ensure consistent treatment of costs as either direct or indirect expenses. In addition, the organization will need to provide rate calculations supported by financial reports for the past three years.

What does a company have to do to get an established NICRA? Does this have to be specifically done within USAID?

The organization must first receive an award that incorporates and indirect cost rate(s) from the United States Government (USG). The cognizant USG Agency is responsible for issuing the NICRA.

Time period for establishing a NICRA:

How many days does an organization have to submit a provisional (based on budgetary information) indirect cost rate proposal — 1st time?

All organizations must submit their initial indirect cost rate proposal to their cognizant agency within 90 days of receiving a cost reimbursable award. The 2 CFR 200 , Appendix IV, Section C.2.b. states the following: "A non-profit organization which has not previously established an indirect cost rate with a Federal agency must submit its initial indirect cost proposal immediately after the organization is advised that a Federal award will be made and, in no event, later than three months after the effective date of the Federal award."

How many days does an organization have to submit a final (based on incurred costs) indirect cost rate proposal?

All organizations must submit their final indirect cost rate proposals within 180 days of the end of your organization's fiscal year. The 2 CFR 200 , Appendix IV, Section C.2.c. states the following: "Organizations that have previously established indirect cost rates must submit a new indirect cost proposal to the cognizant agency within six months after the close of each fiscal year."

For how long does an organization need to submit annual indirect cost rate proposals based on incurred costs?

For the life of the cost reimbursable award period. For example: The organization receive a three-year grant award (July 1, 2009 through July 1, 2012). The organization's fiscal year ends on December 31st. Based on the above example, the organization would need to submit indirect cost rate proposals for the organizations' fiscal years ending December 31, 2009, 2010, 2011 and 2012.

How many days does it take the Federal cognizant agency to process an organization's indirect cost rate proposal?

The amount of time to process an indirect cost rate proposal varies and is based on the package submitted by the organization. The process could take as little as a day if the proposal includes all requested documentation. However, the process could be lengthy if the proposal does not include all requested documentation.

Direct costing versus NICRA:

If they do not have a NICRA, USAID policy for local organizations is to only allow direct costs to be budgeted. Can we require all organizations who do not have a NICRA to submit only direct costs?

Most local non-U.S. organizations have a handful of employees, few U.S. Government awards at one time and basic accounting systems. Indirect cost rates are generally not warranted unless an organization has many government awards at once necessitating a system to equitably allocate shared costs (i.e. indirect cost rates). Thus, it is generally best for local non-U.S. organizations to charge all costs direct when possible, rather than establish indirect cost rates.

However, it is ultimately up to the management of the subject organization to determine if it will establish an indirect costing system. If the organization meets the requirements for the establishment of indirect cost rates, including an adequate accounting system, then the proposed indirect cost rates should be honored. USAID does not have a preference regarding the existence of an indirect costing system. The absence of an established NICRA should not be viewed as detrimental.

Award modification based on NICRA:

Should the award be modified when the provisional indirect cost rate(s) change?

The language in most awards that speaks to the agreed upon provisional indirect cost rates and bases usually stipulates that the indirect cost rates are valid until amended. Section E.4. of USAID Negotiated Indirect Cost Rate Agreements (NICRA), Appendix I of this guide, directs organizations to promptly submit adjustment vouchers or final vouchers for all cost reimbursement grants, contracts or other agreements. Organizations are further advised that audit adjustments should be clearly delineated so as to be readily identifiable for verification, and that care should be taken that amounts claimed do not exceed award limitations or indirect cost rate ceilings.

Consequently, it is not necessarily required to process an award modification each time an organization's indirect cost rates are revised, but there is no harm in doing so.

What happens when the negotiated indirect cost rates make the total expenditures more than the obligation under the award?

When the indirect costs exceed the amount allowable under the terms and conditions of the award, the excess amount may be used to satisfy cost-sharing or matching requirements. However, the differences may not be shifted to another federal award unless it has been approved by the USAID Agreement Officer or authorized representative.

Indirect Cost Rate Proposal (ICR) Checklist for First Time NICRA

The checklist below addresses the documentation to provide and steps needed when an organization seeks a NICRA for the first time. The listing identifies the basic items to provide with the indirect cost rate proposal, such as the organization's point-of-contact, detailed rate proposals, accounting policies, identification of direct, indirect and unallowable costs and required certifications. Send your proposal for provisional indirect cost rates to USAID at NON-PROFIT-ICR-PROPOSAL@USAID.GOV.

Per 2 CFR 200, Subpart F, Appendix IV, Section C.2.b., organizations that do not have a NICRA with the Federal government are required to provide their initial indirect cost proposal immediately but no later than 3 months after the effective date of the Federal award which first incorporates indirect cost rates.

Note that M/OAA/CAS/OCC reviews the ICR proposal for compliance with applicable Federal regulations and as a result, may request additional supporting information.

Below are the names, email addresses and telephone numbers of the Contract Specialist responsible to negotiate each organization's indirect cost rate agreement (NICRA). Note that responsibility for each specific organization is based on the first letter of its name, i.e. ABC, Inc. is handled by Lynn Brown and Help the Poor, Inc. is handled by Judith Almodovar, etc.

TITLE & LOCATION	NAME & RESPONSIBILITY	EMAIL ADDRESS	TELEPHONE NUMBER
Branch Chief SA-44, 822-B	James Davis	JaDavis@usaid.gov	202-567-4613
Contract Specialist SA-44, 820-I	Judith Almodovar D,H,O, P, Q,R & V	JAlmodovar@usaid.gov	202-567-4663
Contract Specialist SA-44, 820-G	Angela Baldwin S, T, U, W, X, Y & Z	ABaldwin@usaid.gov	202-567-4207
Contract Specialist SA-44, 820-C	Lynn Brown A, B, & F	LyBrown@usaid.gov	202-567-4658
Contract Specialist SA-44, 820-F	Catrina Burgess E, & I	CBurgess@usaid.gov	202-567-4662
Contract Specialist SA-44, 820-E	Heartwill Doughan C, & G	HDoughan@usaid.gov	202-567-4661
Contract Specialist SA-44, 822-C	Ramon Santos J, K, L, M, & N	RSantos@usaid.gov	202-567-4612
Management Analyst SA-44, 820-H	Tanya Broadnax Closeout	TBroadnax@usaid.gov	202-567-5118

Indirect Cost Rate Proposal (ICR) Checklist for First Time NICRA	
1.	Contact person information (preferably the person who prepared the ICR): <ul style="list-style-type: none"> • Entity name and mailing address • Employer identification number (EIN) • Point of contact name and position title • Email address • Office telephone number • Entity's internet website address, if any
2.	For each type of rate proposed provide a detailed rate calculation to include the pool of expenses, the base of application, and all unallowable costs.
3.	Provide a comparative analysis of indirect cost pools and bases by detailed account to prior fiscal year actual costs.
4.	Entity's written policy for allocating and identifying direct and indirect costs, i.e. cost allocation methodology
5.	Written policies and procedures for screening unallowable costs.
6.	Description of the allocation base used in each rate calculation.
7.	Prior year audited financial statements including any affiliated organizations, and the single audit in accordance with 2 CFR 200, Subpart F, Section 200.512(a)(1). For small businesses, supporting documentation can include "reviewed" financial statements with the associated indirect cost calculations. If a small business has clearly established indirect cost rates, pools and bases that an external CPA firm has validated, this should be sufficient for the recognition of indirect cost rates under the award. The statements must be reconciled to the indirect cost rate(s) calculation. Include the level of transaction testing performed by the independent auditor on direct and indirect costs claimed.
8.	Reconciliation schedule for each indirect cost pool and allocation base showing each reclassification and adjustment to the financial statements to arrive at the cost pools and allocation bases. Each reclassification and adjustment must be explained in notes to the reconciliation schedule.
9.	Copy of IRS Form 990.
10.	Indicate which, if any, of the following the organization used to establish executive

Indirect Cost Rate Proposal (ICR) Checklist for First Time NICRA	
	<p>compensation, and provide the following supporting documentation:</p> <ul style="list-style-type: none"> • Compensation Committee • Independent compensation consultant • Written employment contract • Compensation survey or study • Approval by the board or compensation committee <p>Provide the amount of executive compensation paid to the top 5 executives.</p>
11.	Description of accounting system.
12.	Breakdown of indirect salaries by position title, amount and indirect percentage.
13.	Breakdown of fringe benefits.
14.	Description of non-profit's timekeeping system and a copy of a completed time sheet, if applicable, when an employee works on multiple activities or cost objectives.
15.	Treatment of paid absences and signed statement of treatment of paid absences.
16.	<p>A schedule that summarizes total cost by line item expenditure, which should include , but not be limited to:</p> <ul style="list-style-type: none"> • Total expenditures (reconcilable to the audit if using actual numbers) • Exclusion with footnote explanation • Direct and indirect costs • Indirect cost rate calculation and federal percentage
17.	A list of subawards under your prime awards (required for Modified Total Direct Cost (MTDC) base only). Please provide a schedule showing the amount excluded under each subaward.
18.	Schedule of all awards grouped by funding agency with majority federal funding listed on top.
19.	<p>Did your organization receive more than \$10 million in federal funding of direct costs in the fiscal year(s) in which you are requesting an indirect cost rate?</p> <p style="text-align: center;">_____ Yes. 2 CFR 200, Subpart F, Appendix IV, Section B.2.e. states "...a breakout of the indirect cost component into two broad categories, Facilities</p>

Indirect Cost Rate Proposal (ICR) Checklist for First Time NICRA	
	<p>and Administration as defined in subparagraph A.3 of this appendix is required. The rate in each case must be stated as a percentage which the amount of the particular indirect category (i.e., Facilities or Administration) is of the distribution base identified with that category”.</p> <p>_____No. The breakdown is not required.</p>
20.	Organization chart.
21.	Signed certificate of indirect costs.
22.	Signed lobbying certificate.
23.	A copy of the IRS letter granting nonprofit status.
24.	A copy of the organization’s severance policy.
25.	A copy of the organization’s bonus policy.
26.	Submit ICR to NON-PROFIT-ICR-PROPOSAL@USAID.GOV

Indirect Cost Rate Proposal (ICR) Checklist for Subsequent NICRAs

The checklist below addresses the documentation to provide and steps needed when seeking a revised provisional rate or a final rate. The listing identifies the basic items to provide with the indirect cost rate proposal, such as the organization's point-of-contact, detailed rate proposals and required certifications. Note that some items do not need to be resubmitted when seeking revised rates unless there are changes. These items include accounting policies, identification of a cost as direct or indirect and the treatment of unallowable costs. Send your proposal for provisional indirect cost rates to the USAID at NON-PROFIT-ICR-PROPOSAL@USAID.GOV.

Per 2 CFR 200, Subpart F, Section 200.512(a)(1), organizations are required to submit their audited financial statements, single audit, and certified indirect cost rate proposal to USAID within the earlier of 30 days after receipt of the auditor's report, or nine months after the close of each fiscal year.

Note that M/OAA/CAS/OCC reviews the ICR proposal (provisional and final) for compliance with applicable Federal regulations and as a result, may request additional supporting information.

Below are the names, email addresses and telephone numbers of the Contract Specialist responsible to negotiate each organization's indirect cost rate agreement (NICRA). Note that responsibility for each specific organization is based on the first letter of its name, i.e. ABC, Inc. is handled by Lynn Brown and Help the Poor, Inc. is handled by Judith Almodovar, etc.

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Management Analyst SA-44, 820-H	Tanya Broadnax Closeout	TBroadnax@usaid.gov	202-567-5118

Indirect Cost Rate Proposal (ICR) Checklist for Subsequent NICRAs	
1.	<p>Contact person information (preferably the person who prepared the ICR):</p> <ul style="list-style-type: none"> • Entity name and mailing address • Employer identification number (EIN) • Point of contact name and position title • Email address • Office telephone number • Entity’s internet website address, if any
2.	<p>For each type of rate proposed provide a detailed rate calculation to include the pool of expenses, the base of application, and all unallowable costs.</p>
3.	<p>Provide a comparative analysis of indirect cost pools and bases by detailed account to prior fiscal year actual costs.</p>
4.	<p>Description of the allocation base used in each rate calculation if it has changed.</p>
5.	<p>Applicable audited financial statements including any affiliated organizations, and the single audit in accordance with 2 CFR 200, Subpart F, Section 200.512(a)(1). The statements must be reconciled to the indirect cost rate(s) calculation. Include the level of transaction testing performed by the independent auditor on direct and indirect costs claimed.</p>
6.	<p>Reconciliation schedule for each indirect cost pool and allocation base showing each reclassification and adjustment to the financial statements to arrive at the cost pools and allocation bases. Each reclassification and adjustment must be explained in notes to the reconciliation schedule.</p>
7.	<p>Copy of IRS Form 990.</p>
8.	<p>Indicate which, if any, of the following the organization used to establish executive compensation, and provide the following supporting documentation:</p> <ul style="list-style-type: none"> • Compensation Committee • Independent compensation consultant • Written employment contract • Compensation survey or study • Approval by the board or compensation committee <p>Provide the amount of executive compensation paid to the top 5 executives.</p>

Indirect Cost Rate Proposal (ICR) Checklist for Subsequent NICRAs	
9.	Description of changes in accounting or cost allocation methods made since that last submission.
10.	Breakdown of indirect salaries by position title, amount and indirect percentage.
11.	Breakdown of fringe benefits.
12.	Treatment of paid absences and signed statement of treatment of paid absences if it has changed.
13.	A schedule that summarizes total cost by line item expenditure, which should include , but not be limited to: <ul style="list-style-type: none"> • Total expenditures (reconcilable to the audit if using actual numbers) • Exclusion with footnote explanation • Direct and indirect costs • Indirect cost rate calculation and federal percentage
14.	A list of subawards under your prime awards (required for Modified Total Direct Cost (MTDC) base only). Please provide a schedule showing the amount excluded under each subaward.
15.	Depreciation schedule if depreciation is included as indirect costs.
16.	Schedule of all awards grouped by funding agency with majority federal funding listed on top.
17.	<p>Did your organization receive more than \$10 million in federal funding of direct costs in the fiscal year(s) in which you are requesting an indirect cost rate?</p> <p style="padding-left: 40px;">_____ Yes. 2 CFR 200, Subpart F, Appendix IV, Section B.2.e. states “...a breakout of the indirect cost component into two broad categories, Facilities and Administration as defined in subparagraph A.3 of this appendix is required. The rate in each case must be stated as a percentage which the amount of the particular indirect category (i.e., Facilities or Administration) is of the distribution base identified with that category”.</p> <p style="padding-left: 40px;">_____ No. The breakdown is not required.</p>
18.	Signed certificate of indirect costs.

Indirect Cost Rate Proposal (ICR) Checklist for Subsequent NICRAs	
19.	Signed lobbying certificate.
20.	Submit ICR to NON-PROFIT-ICR-PROPOSAL@USAID.GOV

Deviation from the Negotiated Indirect Cost Agreement Letter (Sample)

[DATE]

[NAME], [TITLE]
[STREET], [SUITE]
[CITY], [STATE] [ZIP CODE]

SUBJECT: Deviation from the Negotiated Indirect Cost Rate Agreement (NICRA)
Grant No. _____

Dear [Grantee]:

The proposed subject grant or contract contains a deviation from the Negotiated Indirect Cost Rate Agreement (NICRA) between your firm/organization and the U.S. Government. The reduction in the agreed to NICRA rates is part of a cost-sharing or other ceiling arrangement. You must acknowledge by signing and returning this letter that the reduction in the indirect cost rates shall not be recouped on other contracts or grants with the U.S. Government. The reduction shall be taken from profit or fee.

Your signature on this letter constitutes agreement that you shall forward a copy of this letter to your auditing firm prior to their next audit under the single audit in accordance with 2 CFR 200, Subpart F, Section 512(a)(1).

An officer with the authority to bind your organization must sign and date this letter in the space indicated below. This signature indicates acceptance of and compliance with the above stated conditions. Return one (1) copy of this signed letter to the undersigned Contracting/Grants Officer.

Sincerely,

Agreement Officer

GRANTEE:

Name: _____

Title: _____

Date _____